

CERTIFICATE OF SERVICE

I, Lisa L. Coggins, hereby certify that on this 9th day of November, 2004, I caused one copy of the foregoing Litigation Trustee's Opposition to KPMG LLP's Motion to Transfer and Memorandum of Law to be served upon the following parties in the manner indicated:

BY HAND DELIVERY

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Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins
Lisa L. Coggins, Esq.